THE HON'BLE SRI JUSTICE BILAL NAZKI
AND
THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION No.23678 of 2007

Dated: 07-11-2007

Between:

M/s.Polar International Ltd.,
Vijayawada.

...Petitioner

and

The Joint Commissioner (CT) Legal,
Hyderabad and another.

...Respondents

THE HON'BLE SRI JUSTICE BILAL NAZKI
AND
THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION No.23678 of 2007

Dated: 07-11-2007

Order: (Per The Hon'ble Sri Justice Bilal Nazki)

Heard learned Counsel for the parties and with their consent, the Writ Petition is being disposed of at this stage.

The appeal filed by the petitioner against the order of the assessment dated 28-03-2007 was dismissed by

the appellate authority on 20-04-2007. Aggrieved thereby, the petitioner filed an appeal before the Sales Tax Appellate Tribunal. Pending appeal, the second respondent-Commercial Tax Officer issued garnishee notice dated 18-07-2007 and the petitioner has deposited the amount equivalent to the 50% of the disputed tax liability. The petitioner also filed stay petition before the first respondent-Joint Commissioner on 26-10-2007 and it is pending. In the meantime, the second respondent is threatening to take coercive steps for recovery of the balance of the disputed tax liability from the petitioner. Hence, the petitioner filed the present Writ Petition.

Since the petitioner has already deposited 50% of the disputed tax liability, we feel that insistence of payment of the rest of the disputed tax during pendency of the second appeal before the Tribunal would not be fair.

In these circumstances, we allow the Writ Petition and direct that there shall be stay of recovery of the rest of the disputed tax liability, till the appeal is disposed of by the Tribunal. No costs.

(Bilal Nazki, J)

Dated 7th November, 2007

(Ramesh Ranganathan, J)

Note:
Wire at party's costs.
B/o
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